

FY 2000-01 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GRATON

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Graton area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
Operations	\$472,690	\$500,245	5.83%	\$76,864	\$86,639	12.72%
Bonds	11,150	10,725	(3.81%)	(7,920)	(8,025)	1.33%
Construction	46,000	56,000	21.74%	9,875	10,500	6.33%
TOTAL:	\$529,840	\$566,970	7.01%	\$78,819	\$89,114	13.06%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	611	619	623	625	0.97%
Total APNs	458	468	468	468	0.00%

E. Summary of Issues and Significant Changes

The Graton SZ's treatment facility, which became operational in 1976, is designed to treat an average daily dry weather flow of up to 140,000 gallons per day to secondary wastewater treatment standards. Treated wastewater from the Graton plant is discharged into Atascadero Creek between October 1 and May 14 each year and is used for irrigation between May 15 and September 30. Since 1988, the North Coast Regional Water Quality Control Board (NCRWQCB) has issued several orders requiring the Graton SZ to upgrade its treatment process to meet advanced (tertiary) wastewater treatment (AWT) standards, or eliminate discharges to tributaries of the Russian River. The Agency prepared a report in May 1995 addressing compliance issues for both the Graton SZ and the Forestville CSD. The report identified the following phased approach for compliance with the NCRWQCB orders: 1) installation of a temporary pipeline between the Forestville CSD and Graton SZ treatment facilities; 2) installation of a permanent pipeline between the treatment facilities; and 3) completion of the necessary studies and preparation of a specific plan for upgrading the Graton SZ treatment facility to meet AWT standards.

E. Summary of Issues and Significant Changes (Continued)

In June 1995, the respective Boards of Directors for Forestville CSD/Graton SZ and the Agency approved a resolution directing the Agency to proceed with the phases identified in the May 1995 report of waste discharge. The NCRWQCB issued National Pollutant Discharge Elimination System (NPDES) permits for Graton (Order 95-56) and Forestville (Order 95-54) on August 24, 1995 that recognized the phased compliance schedule for the Forestville and Graton Regional Facility Project and required 1) preparation of annual progress reports and 2) completion of studies and preparation of a specific plan for AWT compliance by February 1, 1998.

Phase 1 of the Forestville and Graton Regional Facility Project, a temporary pipeline between the Forestville CSD and Graton SZ, was completed in the summer of 1995. Construction of Phase 2, the permanent underground pipeline between the two facilities, was completed in 1997. The temporary pipeline has subsequently been removed. Completion of the permanent pipeline has allowed for the transfer of recycled water between the two facilities, as well as for the delivery of recycled water to property owners along the pipeline route.

In recent years, the Agency has made significant progress towards reducing the amount of recycled water discharged to Atascadero and Green Valley Creeks from the Graton SZ and Forestville CSD. The Agency plans to expand the reclamation facilities for Graton within the next few years in order to eliminate regular discharges into Atascadero Creek. If the Agency's efforts to eliminate regular discharges from the Graton SZ to the Atascadero Creek over the next few years are not successful, the necessary equipment would be installed to further treat wastewater at the Graton SZ treatment facility. The cost for eliminating regular discharges to Atascadero Creek, or constructing facilities to meet AWT requirements, is expected to be approximately \$3,000,000.

Beginning in FY 95-96, a capital replacement program was implemented within the sanitation zones and districts. The purpose of the program is to provide for the long-term replacement of existing facilities that are worn out and in disrepair. Investment in capital replacement will extend the life of existing facilities at current sanitation standards and will reduce operations and maintenance costs. The cost of the program is financed through operating transfers from the operations fund to the construction fund. It is the Agency's objective to fund the program to the level of depreciation expense for each zone or district. A problem exists in fully implementing this program in Graton in that operating revenues are not yet at a level to cover expenses including depreciation. Until this problem is corrected, the capital replacement program will be funded to the extent that operational savings are realized in the Zone. If the operations fund does not have sufficient cash available, a transfer of funds to construction will not be made and the capital replacement projects will be delayed to the next fiscal year.

During FY 99-00, the Graton SZ will transfer \$35,000 from operations to the construction fund to finance the capital replacement program. This amount funds approximately 27% of the Zone's FY 99-00 budgeted depreciation expense of \$130,000. For FY 00-01, the transfer is planned to increase to \$43,000; however, it is noted that this will only fund approximately 33% of the FY 99-00 projected depreciation of \$130,000.

In December 1996, a proposal was submitted to the Sonoma County Local Agency Formation Commission (LAFCO) to form the Graton Community Services District (GCSD), and allow dissolution of the Agency's Graton SZ. According to the proposal, formation of the GCSD would provide for local responsibility of the existing Graton SZ, avoid current and future debt obligations proposed by the Agency, and allow the Graton rate payers to pursue the most cost effective options for complying with the NCRWQCB's AWT requirements. In a January 1997 letter, LAFCO responded that the proposal was incomplete and requested additional information regarding formation of GCSD. The letter indicated that the proposed formation of the GCSD would be referred to a LAFCO "reorganization committee", as defined in Section 560000 of the Government Code. The committee includes representatives of the Agency, the Forestville Water District, County of Sonoma, NCRWQCB, and the proposed GCSD.

E. Summary of Issues and Significant Changes (Continued)

Funding to prepare a revised proposal to form the GCSD was obtained in June of 1999 from the County of Sonoma's District Formation Fund. The funds will be used to develop engineering, operational, and financial plans for complying with NCRWQCB orders. Funds will also be used to complete other documents necessary for obtaining LAFCO approval.

In January 2000, Agency staff held a Sanitation Workshop presenting a summary of operational and regulatory issues associated with sanitation systems operated by the Agency, providing information regarding past operational practices, changes in the regulatory environment, the estimated cost of sanitation services, and strategies for addressing current and future operational issues. Three levels of service and their costs were identified for each of the sanitation systems and are described below.

Minimum Level of Service: Includes services necessary for the protection of public health, employee safety, and public safety.

Standard Level of Service: Includes services necessary to operate and maintain the sanitation systems in order to limit or reduce the risk of (1) service interruption and (2) violations of the respective National Pollutant Discharge Elimination System (NPDES) permit or Waste Discharge Requirements (WDRs) issued by the Regional Boards.

Asset Preservation Level of Service: Includes services and programs necessary to (1) operate, maintain and replace facilities and equipment within the sanitation systems in order to preserve the system's assets, (2) provide a beneficial impact on the quality of life in the community, and (3) provide economic savings to the ratepayers through optimizing life cycle costs.

The requested rate per ESD for FY 00-01 annual service charges is \$660, representing a 3.13% increase from FY 99-00. The requested increase will fully fund the programs and services necessary to provide a standard level of service and partially fund programs necessary to provide an asset preservation level of service for the forthcoming fiscal year.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2000-01 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GRATON - OPERATIONS

Section/Index No: 677104

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

TAXES

1001 Flat Charges - CY	\$372,096	\$387,486	\$15,390	4.14%
1061 Flat Charges - PY	7,000	7,000	0	0.00%
1120 Penalties / Costs on Taxes	1,000	1,000	0	0.00%
Subtotal Taxes	\$380,096	\$395,486	\$15,390	4.05%

USE OF MONEY

1700 Interest on Pooled Cash	\$11,250	\$13,500	\$2,250	20.00%
Subtotal Use of Money	\$11,250	\$13,500	\$2,250	20.00%

CHARGES FOR SERVICES

3400 Sanitation Services	\$4,480	\$4,620	\$140	3.13%
Subtotal Charges for Services	\$4,480	\$4,620	\$140	3.13%

TOTAL REVENUES	\$395,826	\$413,606	\$17,780	4.49%
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EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$2,300	\$2,400	\$100	4.35%
6180 Maintenance - Bldgs/Imp	27,000	25,000	(2,000)	(7.41%)
6262 Lab Supplies	300	310	10	3.33%
6522 District Services	114,500	145,000	30,500	26.64%
6573 Administration Costs	4,000	4,150	150	3.75%
6610 Legal Services	1,000	1,050	50	5.00%
6630 Audit / Accounting Services	4,400	4,576	176	4.00%
6640 Debt Issuance Costs	1,440	1,439	(1)	(0.07%)
7212 Chemicals	5,150	5,350	200	3.88%
7217 State Permits / Fees	9,500	22,000	12,500	131.58%
7320 Utilities	55,000	45,000	(10,000)	(18.18%)
Subtotal Services and Supplies	\$224,590	\$256,275	\$31,685	14.11%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 677104

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
<u>OTHER CHARGES</u>				
7931 Lease / Purchase Interest	\$61,100	\$58,970	(\$2,130)	(3.49%)
7980 Depreciation	130,000	130,000	0	0.00%
Subtotal Other Charges	\$191,100	\$188,970	(\$2,130)	(1.11%)
<u>FIXED ASSETS</u>				
8510 Building / Improvements	\$10,000	\$0	(\$10,000)	(100.00%)
Subtotal Fixed Assets	\$10,000	\$0	(\$10,000)	(100.00%)
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$35,000	\$43,000	\$8,000	22.86%
Subtotal Other Financing	\$35,000	\$43,000	\$8,000	22.86%
<u>APPROPRIATIONS FOR CONTIN.</u>				
9000 Appropriations for Contingencies	\$12,000	\$12,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$12,000	\$12,000	\$0	0.00%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
9200 Ent - Principal	\$31,850	\$33,920	\$2,070	6.50%
9209 Ent - Principal Clearing	(31,850)	(33,920)	(2,070)	6.50%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$472,690	\$500,245	\$27,555	5.83%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$76,864	\$86,639	\$9,775	12.72%

FY 2000-01 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - GRATON - BONDS**

Section/Index No: **677203**

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$15,000	\$15,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	500	500	0	0.00%
1040 Prop Taxes - CY Unsecured	1,000	1,000	0	0.00%
Subtotal Taxes	\$16,500	\$16,500	\$0	0.00%

USE OF MONEY

1700 Interest on Pooled Cash	\$2,070	\$1,750	(\$320)	(15.46%)
Subtotal Use of Money	\$2,070	\$1,750	(\$320)	(15.46%)

INTERGOVERNMENTAL REVENUE

2440 St - HOPTR	\$500	\$500	\$0	0.00%
Subtotal Intergovernmental Revenue	\$500	\$500	\$0	0.00%

TOTAL REVENUES	\$19,070	\$18,750	(\$320)	(1.68%)
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EXPENDITURES:

SERVICES AND SUPPLIES

6635 Fiscal Agent Fees	\$200	\$200	\$0	0.00%
Subtotal Services and Supplies	\$200	\$200	\$0	0.00%

OTHER CHARGES

7920 Interest	\$10,950	\$10,525	(\$425)	(3.88%)
Subtotal Other Charges	\$10,950	\$10,525	(\$425)	(3.88%)

ADMINISTRATIVE CONTROL ACCT

9200 Ent - Principal	\$8,000	\$9,000	\$1,000	12.50%
9209 Ent - Principal Clearing	(8,000)	(9,000)	(1,000)	12.50%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$11,150	\$10,725	(\$425)	(3.81%)
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TOTAL NET COST (Expenditures Minus Revenues)	(\$7,920)	(\$8,025)	(\$105)	1.33%
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FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GRATON - CONSTRUCTION
Section/Index No: 677310

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

USE OF MONEY

1700 Interest on Pooled Cash	\$1,125	\$2,500	\$1,375	122.22%
Subtotal Use of Money	\$1,125	\$2,500	\$1,375	122.22%

OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$35,000	\$43,000	\$8,000	22.86%
Subtotal Other Financing Sources	\$35,000	\$43,000	\$8,000	22.86%

TOTAL REVENUES	\$36,125	\$45,500	\$9,375	25.95%
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EXPENDITURES:

FIXED ASSETS

8510 Building/Improvement	\$26,000	\$36,000	\$10,000	38.46%
9142 Capital Replacement Program	20,000	20,000	0	0.00%
9199 Rebudget - Bldgs / Impr	0	0	0	N/A
Subtotal Fixed Assets	\$46,000	\$56,000	\$10,000	21.74%

TOTAL EXPENDITURES	\$46,000	\$56,000	\$10,000	21.74%
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TOTAL NET COST (Expenditures Minus Revenues)	\$9,875	\$10,500	\$625	6.33%
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FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Operations

Character: Services and Supplies

Character No.: 677104-60

6040 Communications

This account records expenses paid by the Zone for outside communication services such as Pacific Bell and AT&T, as well as for the cost of alarm services provided by Honeywell. A small increase is projected in this account for the forthcoming fiscal year.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the treatment plant and collection system. The budget request for the forthcoming year anticipates an overall decrease of approximately \$2,000.

6262 Lab Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6522 District Services

This account records the cost of labor and overhead associated with operation and maintenance of the Zone's facilities and equipment, as well as other miscellaneous related service and supply items. The District Services budget for FY 99-00 is expected to be overrun. The proposed FY 00-01 budget reflects a significant increase from the FY 99-00 budget. The requested amount has been increased to reflect the level of cost determined necessary to provide a standard level of service at the Graton SZ.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required. The requested increase in expenditures reflects a planned 5% increase in County Counsel rates. It is anticipated that County Counsel's billing rates will increase from \$113.50 to approximately \$118.50 per hour.

6630 Audit / Accounting Services

This item represents the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on the Zone's accounting.

6640 Debt Issuance Cost

Generally Accepted Accounting Principles require that debt issuance costs be amortized over the term of the financing agreement. This is a non-cash transaction; however, appropriations are required to book the entry.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Operations

Character: Services and Supplies (continued) **Character No.:** 677104-60

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The requested amount is considered necessary to meet the discharge requirements of the Zone's NPDES permit, as required by the State Water Quality Control Board.

7217 State Permits / Fees

This account records the cost of District permits related to NPDES, as mandated by the Regional Water Quality Control Board. The amount requested includes \$12,000 in fines resulting from FY 1998-99 permit violations.

7320 Utilities

This account records the cost of utilities, such as gas, electricity, and water. Our recent cost experience indicates that lower power costs may be incurred during the forthcoming year.

Character: Other Charges **Character No.:** 677104-75

7931 Lease / Purchase Interest

This account records the interest expense for Graton's share of the Forestville and Graton Regional Wastewater Facilities Capital lease. The interest rate is 6.5%. The FY 00-01 request is based on the bond amortization schedule prepared at the time the bonds were sold.

7980 Depreciation

Generally accepted accounting principles require that depreciation be expensed each year.

Character: Fixed Assets **Character No.:** 677104-85

8510 Buildings / Improvements

No appropriations are requested for fixed assets in FY 2000-01.

Character: Other Financing Uses **Character No.:** 677104-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and the uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Operations

Character: Appropriations for Contingencies **Character No.:** 677104-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

Character: Administrative Controls **Character No.:** 677104-92

9200 Ent - Principal

This account reflects the principal expense for Graton's share of the Forestville and Graton Regional Wastewater Facilities Capital lease. The interest rate is 6.5%. Payments began September 1, 1996 and will continue semi-annually until March 1, 2016. The request for the forthcoming year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Graton's Share of the bond amount (41.2545% of \$2,500,000 bond):	\$1,031,363
Principal Payment by Graton (FY 96-97 through FY 99-00):	(115,934)
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Outstanding Bond Amount	\$915,429

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Bonds

Character: Taxes

Character No.: 677203-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Note:

The FY 2000-01 bond payment amount (principal and interest) is \$17,025. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained for this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character: Use of Money

Character No.: 677203-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$35,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$1,750

Character: Intergovernmental Revenue

Character No.: 677203-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Bonds

Character: Services and Supplies

Character No.: 677203-60

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

Character: Other Charges

Character No.: 677203-75

7920 Interest

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began March 1, 1977 and will continue semi-annually until September 1, 2016. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character: Administrative Control

Character No.: 677203-92

9200 Ent - Principal

This account reflects the principal expense for general obligation bonds that were issued in 1976 to finance the local share of a wastewater collection system. Payments on the bonds will continue until September 1, 2016. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$350,000
Total FY 76-77 through FY 98-99 Principal Payments by Graton:	(127,000)
FY 99-00 Principal Payment by Graton:	(8,000)
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Outstanding Bond Amount	\$215,000

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Graton - Construction

Character: Use of Money

Character No.: 677310-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office.

Estimated Average Cash Balance	\$50,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$2,500

Character Title: Other Financing Sources

Character No.: 677310-46

4625 OT- W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and the uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character: Fixed Assets

Character No.: 677310-85

8510 Buildings / Improvements

This account reflects funds for treatment plant and reclamation system improvement projects. The funds requested for the forthcoming year are expected to cover preliminary design costs for AWT and/or other reclamation facilities, control automation activities and installation of a pressure tank for the irrigation system.

9142 Capital Replacement Program

This account is used to provide funds for repair and replacement of the sewer collection system. The present system has locations where inflow and infiltration problems exist. Pond storage is also limited during high storm events. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure. Due to severely limited capital funds, a relatively minor amount is requested for the forthcoming fiscal year for projects aimed at accomplishing these objectives.

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Graton - Operations

Index No.: 677104

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$280,521	\$265,239	\$306,205
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$401,463	\$410,929	\$413,606
Expenditures - (Decrease) fund balance	(\$454,764)	(\$467,451)	(\$500,245)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$53,301)	(\$56,522)	(\$86,639)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	\$115,243	\$130,000	\$130,000
8090 - Loss on Fixed Assets	\$0	\$0	\$0
6640 - Amortized Loan Costs	\$1,439	\$1,440	\$1,439
9200 - Ent-Principal (Capital Lease Payment)	(\$29,847)	(\$31,850)	(\$33,920)
Change in Capital Lease Obligation	(\$31,818)	(\$2,102)	
Change in Interest Payable	(\$20,524)		
Net Trustee Interest	\$10,802		
Net Change in Encumbrance	(\$6,630)		
Interest Payable Adjustment	(\$647)		
Net Adjustment - Increase/(Decrease) to Fund Balance	\$38,018	\$97,488	\$97,519
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$265,238	\$306,205	\$317,085
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$15,283)	\$40,966	\$10,880
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/98</u>	<u>7/1/99</u>	
Cash	\$268,594	\$315,729	
Accounts Receivable	6,144	78	
Other Receivables	17,557	17,357	
Prepaid Expense	1,400	0	
Vouchers Payable		(6,137)	
Accounts Payable	(11,693)	(1,335)	
Interest Payable		(20,524)	
Capitalized Lease Obligation (Current)		(31,818)	
Encumbrances	(1,481)	(8,111)	
Total Beginning Fund Balance	\$280,521	\$265,239	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Graton - Bonds

Index No.: 677203

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$40,059	\$34,698	\$34,515
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$13,906	\$18,967	\$18,750
Expenditures - (Decrease) fund balance	(\$11,267)	(\$11,150)	(\$10,725)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$2,639	\$7,817	\$8,025
Adjustments to Reserves/Encumbrances:			
9200 - Enterprise Principal	(\$8,000)	(\$8,000)	(\$9,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$8,000)	(\$8,000)	(\$9,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$34,698	\$34,515	\$33,540
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$5,361)	(\$183)	(\$975)
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$51,909	\$46,415	
Matured Bonds Payable	(\$8,000)	(\$8,000)	
Interest Payable	(3,850)	(3,717)	
Total Beginning Fund Balance	\$40,059	\$34,698	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Graton - Construction

Index No.: 677310

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$21,549	\$63,385	\$78,579
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$57,415	\$37,916	\$45,500
Expenditures - (Decrease) fund balance	(\$22,927)	(\$22,722)	(\$56,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$34,488	\$15,194	(\$10,500)
Adjustments to Reserves/Encumbrances:			
1701 - Interest from Trustee	\$0		
4220 - Contributed Capital	\$17,865		
7931 - Capitalized Interest	(\$2,170)		
Adjustment for Net Payable	(\$8,347)		
Change in Encumbrances	\$0		
Net Adjustment - Increase/(Decrease) to Fund Balance	\$7,348	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$63,385	\$78,579	\$68,079
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$41,836	\$15,194	(\$10,500)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/98</u>	<u>7/1/99</u>	
Cash	\$42,435	\$63,195	
Cash with Trustee (Interest Portion Only)	0	0	
Accounts Receivable	285	190	
Due to Other Funds	0	0	
Interest Payable	(21,171)	0	
Accounts Payable	0	0	
Encumbrances	0	0	
Total Beginning Fund Balance	\$21,549	\$63,385	